UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/RES/54/19
22 November 1999

Fifty-fourth session
Agenda item 151 (*a*)

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[*on the report of the Fifth Committee (A/54/509)*]

54/19. Reformed procedures for determining reimbursement to Member States for contingent-owned equipment

The General Assembly,

Recalling its resolution 45/248 B, section VI, of 21 December 1990 and rule 153 of the rules of procedure of the General Assembly,

Recalling also its resolution 49/233 A of 23 December 1994,

Reaffirming its resolutions 50/222 of 11 April 1996 and 51/218 E of 17 June 1997,

Having considered the report of the Phase IV Working Group on Reimbursement of Contingent-owned Equipment as transmitted by the Chairman of the Working Group to the Chairman of the Fifth Committee,[1] the report of the Secretary-General on the first full year of implementation of the reformed procedures for determining reimbursement to Member States for contingent-owned equipment[2] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[3]

---

[1] See A/C.5/52/39.

[2] A/53/465.

[3] A/53/944 and Corr.1.

1. *Reaffirms* that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters;

2. *Requests* the Secretary-General, while implementing the approved reformed procedures for determining reimbursement to Member States for contingent-owned equipment, to avoid any double payment;

3. *Approves* a general policy whereby the United Nations should only assume financial responsibilities in accordance with the decisions of the General Assembly;

4. *Emphasizes* that the intent of the new procedures on reimbursement of contingent-owned equipment is to ensure equitable reimbursement to the troop-contributing countries while ensuring the interests of Member States and the United Nations;

5. *Endorses* the recommendations of the Phase IV Working Group on Reimbursement of Contingent-owned Equipment,[1] subject to the provisions of the present resolution;

6. *Also endorses* the recommendations of the Advisory Committee on Administrative and Budgetary Questions in its report,[3] with the exception of the following proposals, relating to:

(*a*) The levels of reimbursement for loss or damage to contingent-owned equipment in cases of hostile action or forced abandonment, as contained in paragraph 15;

(*b*) The review regarding United Nations responsibility for loss or damage during transportation, as contained in paragraph 16;

(*c*) Tentage and accommodation, as contained in paragraph 27;

(*d*) The use of independent outside expertise in the review and assessment of the generic fair market value of equipment, as contained in paragraph 31;

7. *Reaffirms* that, with regard to all new missions activated since 1 July 1996, only the reformed procedures for reimbursement to Member States for contingent-owned equipment are applicable;

8. *Requests* the Secretary-General to take all necessary measures to ensure the full participation of delegations in the work of the Phase V Working Group;

9. *Emphasizes* that the revision of the contingent-owned equipment manual should be a continuous process, and requests the Secretary-General to revise the manual only after the completion of the work of the Phase V Working Group, in order to incorporate recommendations made by the Phase II, III, IV and V Working Groups, as approved by the General Assembly;

10. *Requests* the Board of Auditors to continue to audit the implementation of the reformed procedures for determining reimbursement to Member States for contingent-owned equipment and to report thereon in the context of its annual report to the General Assembly.

43rd plenary meeting
29 October 1999